

2005/2006 Internal Audit Workplan

On-going Projects

Cable Franchise Agreement and Fees

Review of amount and collection of city fees.

(Budgeted Hours: 320)

Traffic Accidents/Violations.

Objective is to evaluate the extent of coordination between the Traffic Engineering Division and Police Department in improving the safety of high accident locations.

(2005 Budgeted Hours: 160)

Health Department.

Review of the billing and collection process

(Budgeted Hours: 640)

Buildings and Inspections.

Efficiency audit of the Inspections and Code Enforcement section.

(Budgeted Hours: 320)

Computer Matching Project.

Retirement Division, Finance – This audit would utilize the ACL software to identify deceased retirees receiving pension checks and to identify ineligible “dependents” for medical insurance.

(Budgeted Hours: 800)

Records Retention (Citywide)

Audit of Departments policy and legal obligations to retain public records.

(Budgeted Hours: 480)

Police Department Overtime Audit

Fire Department Overtime Audit

Department Activities as result of 2004 Risk Assessment

1. Fire Department – EMS and MVA Billing and Collection

(Budgeted Hours: 480)

2. Health Department.

Operational review of the management of the Primary Health Care Centers.

(Budgeted Hours: 640)

3. Computer Matching Projects.

Utilizing ACL software IAD will conduct two reviews.

Risk Management – This audit would be designed to identify fraudulent payments for entitlements and employee benefits. This audit would utilize ACL software to determine. Depending upon the results we may expand both the internal capability and the application to other operational areas. It is our intention to “turnkey” any successful matching applications to the City agency responsible for administering the control it tests or enhances.

4. Metropolitan Sewer District (MSD)

Determine status and adherence to the Federal Consent decree.

(Budgeted Hours: 320)

5. Metropolitan Sewer District (MSD)

Water in Basement Program.

(Budgeted Hours: 320)

6. Regional Computer Center (RCC)

Network Security.

Review security of IT networks in all departments.

(Budgeted Hours: 640)

7. Law Department.

Review of use of outside counsel

(Budgeted Hours: 640)

8. Police Department

Audit of the Police property room and evidence unit.

(Budgeted Hours: 480)

9. Law Department

Operational audit with a focus on service delivery of legal requests made by the departments.

(Budgeted Hours: 320)

10. Finance Department

Audit of Accounts Payable

Timeliness of payments and controls in place to prevent duplicate payments and discounts.

(Budgeted Hours: 320)

11. Human Resources (HR)

Audit of the employee disciplinary process.

Review of effectiveness and adequacy.

(Budgeted Hours: 320)

Citywide Activities as result of 2004 Risk Assessment

1. Regional Computer Center (RCC)

Review the business recovery/contingency plan (IT).

Audit the plans in place should a massive computer failure occur.

(Budgeted Hours: 640)

2. Energy Costs and Conservation Efforts

Efficiency and effectiveness review of the City's management of utility costs.

(Budgeted Hours: 480)

3. Revenue Audit Citywide

Review of amount and collection of city fees.

(Budgeted Hours: 480)

4. Finance Department

Audit the health care benefits program.

Review the management, administration and cost of employee benefits

(Budgeted Hours: 480)

5. Family and Medical Leave Act

Audit the management, administration and cost of this employee benefit.

(Budgeted Hours: 320)

Other Audit Activities

Special Ad-Hoc Assignments.

Based on the level of requests for unanticipated projects in the past four years, the 2005/06 audit work plan provides for approximately 4,200 hours of available Audit staff time to meet ad hoc and urgent requests from Council, Audit Committee and senior City management.

(Budgeted Hours: 4200)

Staff Professional Training

Internal auditors are responsible for maintaining their knowledge and skills. Updating their knowledge and skills related to improvements and current developments in internal auditing standards, procedures, and techniques. Currently Citywide professional training has been eliminated.

(Budgeted Hours: 320)

2007/08 Risk Assessment

Develop the 2007/08 Audit Work Plan. Conduct a comprehensive citywide risk assessment.

(Budgeted Hours: 160)